

FILED

JAN 22 2015

CLERK, US DISTRICT COURT  
NORFOLK, VA

IN THE UNITED STATES DISTRICT COURT FOR THE  
EASTERN DISTRICT OF VIRGINIA  
NORFOLK DIVISION

UNITED STATES OF AMERICA,

) Case No. 2:15cv33

Plaintiff,

v.

ELLA MAULL,

1208 Gladiola Crescent,

Virginia Beach, VA 23453

Defendant.

**COMPLAINT FOR FEDERAL INCOME TAXES**

The plaintiff, the United States of America, at the request of the Chief Counsel of the Internal Revenue Service, a delegate of the Secretary of the Treasury of the United States, and at the direction of the Attorney General of the United States, under the authority of 26 U.S.C. § 7401, brings this action to reduce to judgment the outstanding income tax, penalty, and interest assessments against Ella Maull. In support of this action, the United States alleges as follows:

JURISDICTION AND VENUE

1. Jurisdiction of this action is conferred on the Court by 28 U.S.C. §§ 1340 and 1345, and by 26 U.S.C. § 7402.
2. Venue is proper in this action by virtue of 28 U.S.C. § 1396.

PARTIES

3. Plaintiff is the United States of America.
4. Defendant Ella Maull is a resident of Virginia Beach, Virginia, which is within the jurisdiction of the Court.

**REDUCE ASSESSMENTS TO JUDGMENT**

5. The United States incorporates by reference the allegations set forth in paragraphs 1 through 4 above.

6. A delegate of the Secretary of the Treasury of the United States made the following federal income tax assessments against Ella Maull:

<u>Tax Type</u>	<u>Tax Year</u>	<u>Date of Assessment</u>	<u>Amount of Assessment</u>
1040	1999	11/08/2004	\$9,594.00
1040	2000	05/23/2003	\$2,544.00
		11/08/2004	\$8,862.00
1040	2001	5/03/2004	\$9,218.50
1040	2002	10/11/2004	\$10,555.00
1040	2003	10/17/2005	\$11,359.30
1040	2004	10/24/2005	\$9,731.00
1040	2005	4/16/2007	\$10,225.00
1040	2007	7/25/2011	\$38,148.00
1040	2008	11/07/2011	\$9,326.60
1040	2009	10/22/2012	\$7,661.00
1040	2010	6/24/2013	\$3,860.00

7. Notice and demand for payment of the above assessments was given to Ella Maull in accordance with 26 U.S.C. § 6303.

8. Statutory additions for interest and penalties have accrued and will continue to accrue on the assessments.

9. Ella Maull has failed to pay the United States the full amount owed as a result of the assessments.

10. By reason of the foregoing, Ella Maull is indebted to the United States in the amount of \$226,504.90, as of December 22, 2014, plus interest and costs that have accrued and will continue accruing according to law.

WHEREFORE, the United States of America respectfully prays that the Court grant judgment in favor of the United States and against Ella Maull in the amount of \$226,504.90, as of December 22, 2014, together with all interest and costs that have accrued and will continue to accrue according to law relating to the federal income tax assessments for the 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2009, and 2010 tax years.

Respectfully Submitted,

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